

Transient Occupancy Tax Rates - Calif Cities

Source: Computations by CaliforniaCityFinance.com from State Controller data.

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Count	381	381	386	390	391	400	400
Mean	9.1%	9.2%	9.2%	9.3%	9.3%	9.3%	9.3%
Standard Deviation	1.7%	1.7%	1.8%	1.8%	1.8%	1.9%	1.9%
Median	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Minimum	4.0%	4.0%	2.0%	4.0%	4.0%	0.0%	0.0%
Maximum	15.0%	15.0%	19.0%	19.0%	19.0%	19.0%	19.0%

City	County	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Alameda	Alameda	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Albany	Alameda							
Berkeley	Alameda	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Dublin	Alameda	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Emeryville	Alameda	10.0%	10.0%	10.0%	12.0%	12.0%	12.0%	12.0%
Fremont	Alameda	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Hayward	Alameda	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
Livermore	Alameda	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Newark	Alameda	7.5%	7.5%	7.5%	10.0%	10.0%	10.0%	10.0%
Oakland	Alameda	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%
Piedmont	Alameda							
Pleasanton	Alameda	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
San Leandro	Alameda	10.0%		10.0%	10.0%	10.0%	10.0%	10.0%
Union City	Alameda	6.5%	8.5%	8.9%	9.5%	9.7%	10.0%	10.0%
Amador	Amador			7.0%	7.0%	7.0%	7.0%	7.0%
Ione	Amador	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Jackson	Amador	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Plymouth	Amador	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Sutter Creek	Amador	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%
Biggs	Butte							
Chico	Butte	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Gridley	Butte	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Oroville	Butte	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Paradise	Butte	6.0%	6.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Angels	Calaveras	6.0%	6.0%	6.0%	6.0%	6.0%	10.0%	10.0%

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computations using State Controller reports

CaliforniaCityFinance.com

Colusa	Colusa	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Williams	Colusa	8.0%	8.0%	10.0%	10.0%	NR	10.0%	10.0%
Antioch	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Brentwood	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Clayton	Contra Costa							
Concord	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Danville	Contra Costa	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%
El Cerrito	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Hercules	Contra Costa				10.0%	10.0%	10.0%	10.0%
Lafayette	Contra Costa	8.0%	8.0%	8.0%	8.0%	9.5%	9.5%	9.5%
Martinez	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Moraga	Contra Costa							
Oakley	Contra Costa					10.0%	10.0%	10.0%
Orinda	Contra Costa							
Pinole	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Pittsburg	Contra Costa	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Pleasant Hill	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Richmond	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	NA	NA
San Pablo	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	6.0%	6.0%
San Ramon	Contra Costa	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%
Walnut Creek	Contra Costa	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
Crescent City	Del Norte	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Placerville	El Dorado	10.0%		NR	NR	10.0%	10.0%	10.0%
South Lake Tahoe	El Dorado	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Clovis	Fresno	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Coalinga	Fresno	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Firebaugh	Fresno	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Fowler	Fresno							
Fresno	Fresno	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Huron	Fresno	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Kerman	Fresno							
Kingsburg	Fresno	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Mendota	Fresno							
Orange Cove	Fresno							
Parlier	Fresno							
Reedley	Fresno	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
San Joaquin	Fresno							
Sanger	Fresno	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Selma	Fresno	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Orland	Glenn	10.0%	10.0%	10.0%	7.3%	7.3%	7.3%	7.3%

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Willows	Glenn	8.0%	8.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Arcata	Humboldt	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Blue Lake	Humboldt							
Eureka	Humboldt	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Ferndale	Humboldt	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Fortuna	Humboldt	8.0%	8.0%	8.0%	8.0%	10.0%	10.0%	10.0%
Rio Dell	Humboldt			NR	NR	8.0%	8.0%	8.0%
Trinidad	Humboldt	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Brawley	Imperial	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Calexico	Imperial	10.0%	10.0%	10.0%	7.0%	7.0%	7.0%	7.0%
Calipatria	Imperial	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
El Centro	Imperial	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Holtville	Imperial	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Imperial	Imperial	8.0%	8.0%	8.0%	8.0%	8.0%	NA	NA
Westmorland	Imperial					10.0%	10.0%	10.0%
Bishop	Inyo	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Arvin	Kern							
Bakersfield	Kern	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
California City	Kern	6.0%	6.0%	6.0%	6.0%	6.0%	8.0%	8.0%
Delano	Kern	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Maricopa	Kern	10.0%		10.0%	10.0%	10.0%	10.0%	10.0%
Mcfarland	Kern	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Ridgecrest	Kern	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Shafter	Kern							
Taft	Kern	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Tehachapi	Kern	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Wasco	Kern	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Avenal	Kings	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Corcoran	Kings	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Hanford	Kings	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Lemoore	Kings	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Clearlake	Lake	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Lakeport	Lake	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Susanville	Lassen		8.0%	8.0%	8.0%	8.0%	10.0%	10.0%
Agoura Hills	Los Angeles	10.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Alhambra	Los Angeles	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Arcadia	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Artesia	Los Angeles	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Avalon	Los Angeles	9.0%	9.0%	9.0%	9.0%	9.0%	12.0%	12.0%
Azusa	Los Angeles	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%

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Baldwin Park	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Bell	Los Angeles						3.5%	3.5%
Bell Gardens	Los Angeles	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Bellflower	Los Angeles	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Beverly Hills	Los Angeles	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%
Bradbury	Los Angeles							
Burbank	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Calabasas	Los Angeles	12.0%	12.0%	12.0%	12.0%	NR	12.0%	12.0%
Carson	Los Angeles	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Cerritos	Los Angeles	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Claremont	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Commerce	Los Angeles							
Compton	Los Angeles	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
Covina	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Cudahy	Los Angeles	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Culver City	Los Angeles	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Diamond Bar	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Downey	Los Angeles	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Duarte	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
El Monte	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
El Segundo	Los Angeles	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Gardena	Los Angeles	7.0%	7.0%	7.0%	7.0%	7.0%	11.0%	11.0%
Glendale	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Glendora	Los Angeles	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Hawaiian Gardens	Los Angeles		NR	NR	NR	9.0%	9.0%	9.0%
Hawthorne	Los Angeles	8.0%	8.0%	8.0%	12.0%	12.0%	12.0%	12.0%
Hermosa Beach	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Hidden Hills	Los Angeles							
Huntington Park	Los Angeles	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Industry	Los Angeles	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Inglewood	Los Angeles	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%
Irwindale	Los Angeles							
La Canada Flintridge	Los Angeles							
La Habra Heights	Los Angeles							
La Mirada	Los Angeles	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
La Puente	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
La Verne	Los Angeles							
Lakewood	Los Angeles	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Lancaster	Los Angeles	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Lawndale	Los Angeles	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%

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Lomita	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Long Beach	Los Angeles	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Los Angeles	Los Angeles	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%
Lynwood	Los Angeles							
Malibu	Los Angeles	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Manhattan Beach	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Maywood	Los Angeles	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Monrovia	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Montebello	Los Angeles	9.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Monterey Park	Los Angeles	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Norwalk	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Palmdale	Los Angeles	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Palos Verdes Estates	Los Angeles							
Paramount	Los Angeles							
Pasadena	Los Angeles	12.1%	12.1%	12.1%	12.1%	14.5%	12.1%	12.1%
Pico Rivera	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Pomona	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Rancho Palos Verdes	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Redondo Beach	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Rolling Hills	Los Angeles							
Rolling Hills Estates	Los Angeles							
Rosemead	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Dimas	Los Angeles	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
San Fernando	Los Angeles							
San Gabriel	Los Angeles	10.0%	10.0%	19.0%	19.0%	19.0%	19.0%	19.0%
San Marino	Los Angeles							
Santa Clarita	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Santa Fe Springs	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Santa Monica	Los Angeles	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Sierra Madre	Los Angeles					NR	NA	NA
Signal Hill	Los Angeles	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
South El Monte	Los Angeles	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
South Gate	Los Angeles	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
South Pasadena	Los Angeles							
Temple City	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Torrance	Los Angeles	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%
Vernon	Los Angeles						0.0%	0.0%
Walnut	Los Angeles							
West Covina	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
West Hollywood	Los Angeles	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%

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Westlake Village	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Whittier	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Chowchilla	Madera	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Madera	Madera	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Belvedere	Marin							
Corte Madera	Marin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Fairfax	Marin	9.0%	9.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Larkspur	Marin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Mill Valley	Marin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Novato	Marin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Ross	Marin							
San Anselmo	Marin							
San Rafael	Marin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Sausalito	Marin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Tiburon	Marin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Fort Bragg	Mendocino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Point Arena	Mendocino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Ukiah	Mendocino	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Willits	Mendocino	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Atwater	Merced	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Dos Palos	Merced							
Gustine	Merced		7.0%	7.0%	7.0%		7.0%	7.0%
Livingston	Merced	6.0%	6.0%	6.0%	6.0%	6.0%	9.0%	9.0%
Los Banos	Merced	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Merced	Merced	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Alturas	Modoc	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Mammoth Lakes	Mono	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Carmel	Monterey		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Del Rey Oaks	Monterey							
Gonzales	Monterey	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Greenfield	Monterey	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
King City	Monterey	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Marina	Monterey	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Monterey	Monterey	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Pacific Grove	Monterey	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Salinas	Monterey	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Sand City	Monterey							
Seaside	Monterey	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Soledad	Monterey	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
American Canyon	Napa						10.0%	10.0%

SOURCE: Coleman Advisory Services
computations using State Controller reports

Calistoga	Napa	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Napa	Napa	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Saint Helena	Napa		12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Yountville	Napa	10.0%	10.0%	10.0%	10.0%	10.0%	12.0%	12.0%
Grass Valley	Nevada	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Nevada City	Nevada	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Truckee	Nevada	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Aliso Viejo	Orange							
Anaheim	Orange	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Brea	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Buena Park	Orange	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Costa Mesa	Orange	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Cypress	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Dana Point	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Fountain Valley	Orange	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Fullerton	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Garden Grove	Orange	10.0%	10.0%	10.0%	10.0%	13.0%	13.0%	13.0%
Huntington Beach	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Irvine	Orange	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
La Habra	Orange							
La Palma	Orange	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Laguna Beach	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Laguna Hills	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Laguna Niguel	Orange	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Laguna Woods	Orange				10.0%	10.0%	10.0%	10.0%
Lake Forest	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Los Alamitos	Orange	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Mission Viejo	Orange	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Newport Beach	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Orange	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Placentia	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Rancho Santa Margarita	Orange							
San Clemente	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Juan Capistrano	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Santa Ana	Orange	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Seal Beach	Orange	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Stanton	Orange	11.0%	11.0%	11.0%	11.0%	11.0%	8.0%	8.0%
Tustin	Orange	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Villa Park	Orange							
Westminster	Orange	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%

SOURCE: Coleman Advisory Services
computations using State Controller reports

Yorba Linda	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Auburn	Placer	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Colfax	Placer	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Lincoln	Placer		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Loomis	Placer	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Rocklin	Placer	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Roseville	Placer	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Portola	Plumas	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Banning	Riverside	10.0%	10.0%	10.0%	10.0%	6.0%	6.0%	6.0%
Beaumont	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Blythe	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Calimesa	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Canyon Lake	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Cathedral City	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Coachella	Riverside							
Corona	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Desert Hot Springs	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Hemet	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Indian Wells	Riverside	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
Indio	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
La Quinta	Riverside	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%
Lake Elsinore	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Moreno Valley	Riverside	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Murrieta	Riverside						10.0%	10.0%
Norco	Riverside	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Palm Desert	Riverside	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Palm Springs	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	13.5%	13.5%
Perris	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Rancho Mirage	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Riverside	Riverside	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%
San Jacinto	Riverside	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Temecula	Riverside	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Citrus Heights	Sacramento	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Elk Grove	Sacramento				12.0%	12.0%	12.0%	12.0%
Folsom	Sacramento	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Galt	Sacramento	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Isleton	Sacramento			2.0%	10.0%	10.0%	10.0%	10.0%
Rancho Cordova	Sacramento						12.0%	12.0%
Sacramento	Sacramento	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Hollister	San Benito	8.0%	8.0%	NR	NR	NR	8.0%	8.0%

SOURCE: Coleman Advisory Services
computations using State Controller reports

San Juan Bautista	San Benito	10.0%	10.0%	10.0%	10.0%	10.0%	12.0%	12.0%
Adelanto	San Bernardino	10.0%	NR	10.0%	10.0%	NR	10.0%	10.0%
Apple Valley	San Bernardino	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Barstow	San Bernardino	10.0%	10.0%	10.0%	10.0%	12.5%	12.5%	12.5%
Big Bear Lake	San Bernardino	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Chino	San Bernardino	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Chino Hills	San Bernardino							
Colton	San Bernardino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Fontana	San Bernardino	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Grand Terrace	San Bernardino							
Hesperia	San Bernardino	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Highland	San Bernardino	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Loma Linda	San Bernardino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Montclair	San Bernardino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Needles	San Bernardino	10.0%	10.0%	10.0%	NR	10.0%	10.0%	10.0%
Ontario	San Bernardino	11.8%	11.8%	11.8%	11.8%	11.8%	11.8%	11.8%
Rancho Cucamonga	San Bernardino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Redlands	San Bernardino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Rialto	San Bernardino	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
San Bernardino	San Bernardino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Twentynine Palms	San Bernardino	7.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Upland	San Bernardino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Victorville	San Bernardino	NR	NR	7.0%	7.0%	7.0%	7.0%	7.0%
Yucaipa	San Bernardino	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Yucca Valley	San Bernardino	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Carlsbad	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Chula Vista	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Coronado	San Diego	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Del Mar	San Diego	10.0%	10.0%	10.0%	10.5%	10.5%	10.5%	10.5%
El Cajon	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Encinitas	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Escondido	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Imperial Beach	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
La Mesa	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Lemon Grove	San Diego	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
National City	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Oceanside	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Poway	San Diego	8.0%	8.0%	8.0%	6.0%	10.0%	10.0%	10.0%
San Diego	San Diego	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
San Marcos	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%

SOURCE: Coleman Advisory Services
computations using State Controller reports

Santee	San Diego	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Solana Beach	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Vista	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Francisco	San Francisco	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%
Escalon	San Joaquin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Lathrop	San Joaquin	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Lodi	San Joaquin	9.0%	9.0%	9.0%	9.0%	9.0%	6.0%	6.0%
Manteca	San Joaquin	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Ripon	San Joaquin	4.0%	4.0%	4.0%	4.0%	10.0%	10.0%	10.0%
Stockton	San Joaquin	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Tracy	San Joaquin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Arroyo Grande	San Luis Obispo	6.0%	6.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Atascadero	San Luis Obispo	6.0%	6.0%	9.0%	9.0%	9.0%	10.0%	10.0%
El Paso De Robles	San Luis Obispo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Grover City	San Luis Obispo			10.0%	10.0%	10.0%	10.0%	10.0%
Morro Bay	San Luis Obispo	9.0%	9.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Pismo Beach	San Luis Obispo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Luis Obispo	San Luis Obispo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Atherton	San Mateo							
Belmont	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Brisbane	San Mateo			10.0%	10.0%	10.0%	10.0%	10.0%
Burlingame	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Colma	San Mateo							
Daly City	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
East Palo Alto	San Mateo							
Foster City	San Mateo	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Half Moon Bay	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Hillsborough	San Mateo							
Menlo Park	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Millbrae	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Pacifica	San Mateo	10.0%	10.0%	10.0%	NR	NR	10.0%	10.0%
Portola Valley	San Mateo						0.0%	0.0%
Redwood City	San Mateo	8.0%	8.0%	8.0%	8.0%	8.0%	10.0%	10.0%
San Bruno	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Carlos	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Mateo	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
South San Francisco	San Mateo	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Woodside	San Mateo							
Buellton	Santa Barbara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Carpinteria	Santa Barbara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%

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Goleta	Santa Barbara				10.0%	10.0%	10.0%	10.0%
Guadalupe	Santa Barbara							
Lompoc	Santa Barbara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Santa Barbara	Santa Barbara	10.0%	10.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Santa Maria	Santa Barbara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Solvang	Santa Barbara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Campbell	Santa Clara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Cupertino	Santa Clara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Gilroy	Santa Clara	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Los Altos	Santa Clara	8.0%	8.0%		10.0%	10.0%	10.0%	10.0%
Los Altos Hills	Santa Clara							
Los Gatos	Santa Clara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Milpitas	Santa Clara	8.0%	8.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Monte Sereno	Santa Clara							
Morgan Hill	Santa Clara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Mountain View	Santa Clara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Palo Alto	Santa Clara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Jose	Santa Clara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Santa Clara	Santa Clara	10.0%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%
Saratoga	Santa Clara	8.0%	8.0%	8.0%	8.3%	8.5%	8.5%	8.5%
Sunnyvale	Santa Clara	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
Capitola	Santa Cruz	9.5%	9.5%	9.5%	9.5%	10.0%	10.0%	10.0%
Santa Cruz	Santa Cruz	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Scotts Valley	Santa Cruz	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Watsonville	Santa Cruz	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Anderson	Shasta	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Redding	Shasta	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Shasta Lake	Shasta	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Loyalton	Sierra						NA	NA
Dorris	Siskiyou	5.0%	5.0%	5.0%	5.0%	NR	NA	NA
Dunsmuir	Siskiyou	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Etna	Siskiyou	6.0%	NR	6.0%	6.0%	6.0%	6.0%	6.0%
Fort Jones	Siskiyou							
Montague	Siskiyou							
Mount Shasta	Siskiyou			10.0%	10.0%	10.0%	10.0%	10.0%
Tulelake	Siskiyou				NR	NR	NA	NA
Weed	Siskiyou	8.0%	8.0%	8.0%	8.0%	8.0%	10.0%	10.0%
Yreka	Siskiyou	8.0%	8.0%	8.0%	8.0%	8.0%	10.0%	10.0%
Benicia	Solano	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Dixon	Solano	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%

SOURCE: Coleman Advisory Services
computations using State Controller reports

Fairfield	Solano	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Rio Vista	Solano	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Suisun City	Solano							
Vacaville	Solano	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Vallejo	Solano	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%
Cloverdale	Sonoma	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Cotati	Sonoma							
Healdsburg	Sonoma	10.0%	10.0%	10.0%	10.0%	10.0%		
Petaluma	Sonoma	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Rohnert Park	Sonoma	11.0%	11.0%	11.0%	11.0%	12.0%	12.0%	12.0%
Santa Rosa	Sonoma	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Sebastopol	Sonoma	6.0%	6.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Sonoma	Sonoma	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Windsor	Sonoma							
Ceres	Stanislaus	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Hughson	Stanislaus							
Modesto	Stanislaus	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Newman	Stanislaus							
Oakdale	Stanislaus	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Patterson	Stanislaus				8.0%	8.0%	8.0%	8.0%
Riverbank	Stanislaus							
Turlock	Stanislaus	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Waterford	Stanislaus							
Live Oak	Sutter							
Yuba City	Sutter	6.0%	6.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Corning	Tehama	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Red Bluff	Tehama	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Tehama	Tehama							
Dinuba	Tulare	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Exeter	Tulare	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Farmersville	Tulare							
Lindsay	Tulare	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Porterville	Tulare	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Tulare	Tulare	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Visalia	Tulare	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Woodlake	Tulare							
Sonora	Tuolumne	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Camarillo	Ventura	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Fillmore	Ventura	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Moorpark	Ventura							

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Ojai	Ventura	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Oxnard	Ventura	11.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Port Hueneme	Ventura	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Buenaventura	Ventura	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Santa Paula	Ventura	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Simi Valley	Ventura	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Thousand Oaks	Ventura	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Davis	Yolo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
West Sacramento	Yolo	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Winters	Yolo				10.0%	10.0%	10.0%	10.0%
Woodland	Yolo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Marysville	Yuba	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Wheatland	Yuba							